

NURSING HOME HISTORICAL FILING

Guidance Document OIM-004

Nursing Home Name _____
Federal Employer ID No. _____

Contact _____
Telephone _____

Fiscal Year Begin Date ____/____/____
Fiscal Year End Date ____/____/____

1.0 Income Statement

1.1	Gross inpatient revenue by type of service: a. General routine care revenue b. Ancillary services revenue c. Total gross inpatient revenue	_____ _____ _____
1.2	Gross inpatient revenue by type of payer: a. Medicare b. Medicaid PIRS c. Medicaid special care d. HMO, PPO, other insurance e. VA, other government not above f. Self-pay SNF g. Self-pay non-SNF h. Other gross inpatient revenue i. Total gross inpatient revenue	_____ _____ _____ _____ _____ _____ _____ _____ _____
1.3	Total gross outpatient revenue	_____
1.4	Total gross patient service revenue	_____
1.5	Contractual allowances	_____
1.6	Charity care @ 100% of poverty	_____
1.7	Charity care @ 200% of poverty	_____
1.8	Net patient service revenue by type of payer: a. Medicare b. Medicaid PIRS c. Medicaid special care d. HMO, PPO, other insurance e. VA, other government not above f. Self-pay SNF g. Self-pay non-SNF h. Other net patient service revenue i. Total net patient revenue	_____ _____ _____ _____ _____ _____ _____ _____ _____
1.9	Other revenue and operating gains	_____
1.10	Labor expenses: a. Salaries b. Benefits c. Contract d. Home office e. Other labor expenses f. Total labor expenses	_____ _____ _____ _____ _____ _____

1.11	Non-labor expenses: a. Contract b. Home office c. Leases d. Drug e. Physician fees f. Other non-labor expenses g. Total non-labor expenses	_____ _____ _____ _____ _____ _____ _____
1.12	Capital expenses: a. Depreciation (straight-line) b. Amortization c. Interest d. Insurance e. Other capital expenses (excl. capital-related taxes) f. Total capital expense (excl. capital-related taxes)	_____ _____ _____ _____ _____ _____
1.13	Taxes: a. State income b. Federal income c. Real estate d. Business property e. Business license f. Imputed state income g. Imputed federal income h. Other taxes (specify _____) i. Total taxes	_____ _____ _____ _____ _____ _____ _____ _____ _____
1.14	Bad-debt expense	_____
1.15	Total operating expense	_____
1.16	Operating income (loss)	_____
1.17	Net non-operating gains (losses)	_____
1.18	Net extraordinary gains (losses)	_____
1.19	Cumulative effect of accounting changes	_____
1.20	Rev. & gains in excess of expenses & losses	_____
<i>Item for information only--also included in section 1.13 above</i>		
1.21	Capital-related taxes <i>not</i> related to patient care	_____

2.0 Balance Sheet (general fund only)

2.1	Current assets: a. Cash and cash equivalents b. Marketable securities c. Accounts receivable (net) d. Receivables from related parties (current portion) e. Other current assets f. Total current assets	
2.2	Net fixed assets	
2.3	Other assets: a. Non-current investments b. Intangible assets c. Receivables from related parties (non-current) d. Other e. Total other assets	
2.4	Total assets	
2.5	Current liabilities: a. Notes payable b. Current portion of long-term debt c. Accounts payable d. Liabilities to related parties (current portion) e. Other current liabilities f. Total current liabilities	
2.6	Long-term liabilities (less current installments): a. Notes payable b. Bonds payable c. Mortgages payable d. Capital lease obligations e. Liabilities to related parties (non-current) f. Other long-term liabilities g. Total long-term liabilities	
2.7	Total liabilities	
<i>Item for information only--also included in items above</i>		
2.8	Patient personal funds accounts	

3.0 Statement of Changes in Fund Balance or Equity *General Fund or Equity*

3.1	General fund or equity balance at beginning of fiscal year	
3.2	Revenue and gains in excess of expenses and losses	
3.3	Net transfer (to) or from restricted funds	
3.4	Net transfer and capital contribution (to) or from home office, affiliates, owners	
3.5	Other items	
3.6	General fund or equity balance at end of fiscal year	

Restricted Funds

3.7	Restricted funds balance at beginning of fiscal year	
3.8	Gifts, grants, bequests, and other donations	
3.9	Income from investments	
3.10	Net gain or loss from the sale or valuation of investments	
3.11	Net transfer (to) or from the general fund	
3.12	Net transfer and capital contribution (to) or from home office, affiliates, owners	
3.13	Other items	
3.14	Restricted funds balance at end of fiscal year	

4.0 Statement of Cash Flows

4.1	Net cash provided (used) by operating activities and gains	
4.2	Net cash provided (used) by investing activities	
4.3	Net cash provided (used) by financing activities	
4.4	Net increase (decrease) in cash and cash equivalents	
4.5	Prior-year cash and cash equivalents	
4.6	Current-year cash and cash equivalents	
<i>Items for information only--also included in items above</i>		
4.7	Interest paid on long-term debt	
4.8	Principal paid on long-term debt	

5.0 Statistics

5.1	Patient days by type of payer (excluding adult care residence): a. Medicare b. Medicaid PIRS c. Medicaid special care d. HMO, PPO, other insurance e. VA, other government not above f. Self-pay SNF g. Self-pay non-SNF h. Other i. Total patient days	
5.2	New admissions (excluding adult care residence)	
5.3	Licensed beds by certification status: a. Medicare SNF b. Medicaid NF (NF only, no SNF) c. Non-certified d. Total nursing home beds e. Adult care residence or other non-nursing home beds f. Total beds in facility ----- g. Medicaid special care approved capacity	
5.4	Paid full-time equivalents (FTEs): a. Registered nurses on payroll b. LPNs on payroll c. Nurse aides on payroll d. Other (non-nursing) on payroll e. Contract FTEs (all occupations) f. Total payroll and contract FTEs	

Medicare Provider No.: _____

Medicaid Provider No.: _____

Data Submission Instructions **Guidance**
Document OIM-004
Nursing Home Historical Filing

General

- Unless otherwise stated, all financial data are defined per the 1990 AICPA Audits of Providers of Health Care Services.
- Historical Filings and financial statements are due to Virginia Health Information under contract to Virginia Department of Health no later than 120 days after the end of the facility's fiscal year.
- Numbers below correspond to numbers on the Nursing Home Historical Filing.

- If a corporation owns multiple nursing homes or subsidiaries, data are to be filed that are specific to each individual nursing home facility. Thus, for instance, corporate-wide data, such as from a corporate-level balance sheet, should not be submitted.
- The Income Statement Reconciliation Worksheet must be completed and returned with the Historical Filing if the nursing home is licensed separately from but is part of the same accounting entity as a hospital. Reconciliation Worksheet Column D figures should agree with the annual audit.
- **The following organizations are required to complete the Income Statement Reconciliation Worksheet** when specific audited financial information is not available:

Organizations that operate one or more activities that do not report to Virginia Health Information under contract to Virginia Department of Health, but are within the same accounting entity (e.g., nursing home with a real estate operation when both functions are within the same accounting entity).

Organizations that operate two or more reporting facilities within the same accounting entity (e.g., a hospital that includes a separately licensed long-term care unit).

- Nursing homes with adult care residence or other non-nursing home beds are to *exclude* all data related to these non-nursing home beds from all of Schedule 1.0, Income Statement, and from all of Schedule 5.0, Statistics, except line 5.3e. *The cost allocation methodology required by the Virginia Department of Medical Assistance Services and by Medicare for cost reports submitted to them should be utilized to separate nursing home and non-nursing home costs.* If this is a hospital-based nursing home (LTCU), separate submissions must be completed for hospital and for nursing home data. In all places other than Schedule 1.0 and Schedule 5.0, reported data is to include both nursing home and non-nursing home beds, and other activity that is part of this accounting entity, unless otherwise specified in the schedule instructions.
- **Financial Statement Reporting Requirements:**

NURSING HOME HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

Each health care institution is required to file certified audited financial statements prepared to conform with generally accepted accounting principles and reporting standards for health care institutions. If the health care institution is part of a publicly held company, the individual institution may submit unaudited financial statements.

Generally accepted auditing standards (GAAS) require presentation of four basic financial statements: balance sheet, income statement (statement of revenues and expenses), changes in stockholders equity (fund balance), and statement of cash flows. GAAS also requires the independent certified public accountant to comply with the 1990 AICPA Audits of Providers of Health Care Services. Accountants' "special reports" and compilations do not fulfill the requirement.

Virginia Health Information under contract to Virginia Department of Health requires submission of all four basic financial statements: balance sheet, income statement (statement of revenues and expenses), changes in stockholders equity (fund balance), and statement of cash flows. These must be unconsolidated, certified audited statements, unless the institution is part of a publicly held company, in which case the institution may submit unconsolidated, *unaudited* financial statements. In addition, institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

- *Complete the transmittal sheet that was provided by Virginia Health Information under contract to Virginia Department of Health approximately one month prior to the filing deadline.*

Overview

The Historical Filing should match your audited financial statements in almost every detail.

Schedule 1 is basically an income and expense statement with a slightly different breakdown from the one your auditor uses. Net revenue, other operating revenue, expenses, and operating income (loss), however, should generally match your auditor's income statement exactly. Minor differences may occur if you use other than straight-line depreciation, impute taxes, or have an extraordinary item.

If you have audited financial statements that include more data than just the health services facility you are reporting, you probably need to file an Income Statement Reconciliation Worksheet. In that case, your total on column D of that worksheet should match the auditor's income and expense statement.

Schedule 2 should match your audited balance sheet. Only not-for-profit facilities should have any restricted funds, and they should be only those funds restricted by donors or grants.

Schedule 3 should match your auditor's statement of changes in fund balance exactly. Again, lines 3.7 through 3.14 are for not-for-profit facilities to report specific donor-restricted funds only.

Schedule 4 should be taken from your audited statement of cash flows. Note that lines 4.7 and 4.8 (interest and principal payments on long-term debt during the year) are *reference fields only and do not add or subtract from the statement of cash flows*.

Schedule 5 is statistical.

1.0 Income Statement

Items 1.1 through 1.21 are from the income statement or are related to income statement accounts of this nursing home only. All figures are to *exclude* data pertaining to continuing care retirement communities, adult care residences, other divisions of the facility, and the hospital if this filing is for a hospital-based nursing home. The Income Statement Reconciliation Worksheet must be completed to report excluded data.

1.1 Gross Inpatient Revenue by Type of Service. Total established full charges for all nursing home services provided to inpatients, including charity care, by broad type of service.

1.1a. General Routine Care Revenue. Total established full charges for room, board, and nursing care, including that provided in special-care units.

1.1b. Ancillary Services Revenue. Total established full charges for diagnostic and therapeutic services provided to inpatients and not included in the charge for general routine care.

1.1c. Total Gross Inpatient Revenue. Total established full charges for all nursing home services provided to inpatients, including charity care. The sum of lines 1.1a through 1.1b.

1.2 Gross Inpatient Revenue by Type of Payer. Total established full charges for all nursing home services provided to inpatients, including ancillary services and charity care, by type of primary payer.

1.2a. Medicare. The sum of established full charges for all nursing home services to residents whose nursing home care is primarily paid by Medicare.

1.2b. Medicaid PIRS. Total established full charges for all nursing home services to residents whose nursing home care is primarily paid under Virginia Medicaid's Patient Intensity Rating System (PIRS).

1.2c. Medicaid Special Care. Total established full charges for all nursing home services to residents whose care is primarily paid under Virginia Medicaid's Special Care program.

1.2d. HMO, PPO, Other Insurance. Total established full charges for all nursing home services to residents whose nursing home care is primarily paid by a health maintenance organization, a preferred provider organization, or commercial insurance including accident and sickness policies and long-term care policies.

1.2e. VA, Other Government Not Above. Total established full charges for all nursing home services to residents whose nursing home care is primarily paid by the Veterans Administration or by a government-sponsored program *other than* Medicaid or Medicare.

1.2f. Self-Pay SNF. Total established full charges for all self-pay residents occupying beds certified by Medicare as skilled nursing facility beds.

1.2g. Self-Pay Non-SNF. Total established full charges for all self-pay residents *not* occupying beds certified by Medicare as skilled nursing facility beds.

1.2h. Other. Total established full charges for all nursing home services to residents whose charges have not been reported in categories 1.2a through 1.2g.

1.2i. Total Gross Inpatient Revenue. The sum of lines 1.2a through 1.2h. This number should be the same as line 1.1c.

1.3 Total Gross Outpatient Revenue. Total established full charges for all nursing home services provided to outpatients, including charity care.

1.4 Total Gross Patient Service Revenue. Total established full charges for all inpatient and outpatient nursing home services provided during the reporting period. This is the sum of lines 1.1c (or 1.2i) and 1.3.

NURSING HOME HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

- 1.5 Contractual Allowances.** The differences between a nursing home's established charges and the rates paid by third-party payers under contractual agreements.
- 1.6 Charity Care @100% of Poverty.** In Virginia, charity care is defined as care for which no payment is received and which is provided to any person whose gross annual family income is equal to or less than 100% of the federal non-farm poverty level as published for the then current year in the Code of Federal Regulations. Report the gross revenue foregone for charity care (revenue deductions).
- 1.7 Charity Care @200% of Poverty.** This is charity care for which no payment is received and that is provided to any person whose gross annual family income is greater than 100% but not greater than 200% of the federal non-farm poverty level as published for the then current year in the Code of Federal Regulations. Report the gross revenue foregone for charity care (revenue deductions). Amounts entered here should *no longer be included* in Contractual Allowances, line 1.5.
- 1.8 Net Patient Revenue by Type of Payer.** Itemize net patient revenue according to the categories shown (please see category definitions for item 1.2). Line 1.8i should equal line 1.4 minus line 1.5, line 1.6, and line 1.7.
- 1.9 Other Revenue and Operating Gains.** Revenue or gains from the nursing home's ongoing or central operations *other than* patient care. These may include such activities as educational or research programs, sales of goods and services to other than patients, and sales of personal convenience items and services to patients. Operating gains may be difficult to distinguish from *non-operating* gains (see line 1.17 below). Report other revenue (or other operating revenue) and *operating* gains as defined per the 1990 AICPA audit guide.
- 1.10 Labor Expenses.** All expenses related to employment of personnel by the nursing home.
- 1.10a. Salaries.** Total monetary compensation paid by the nursing home (accrual basis) to employees of the nursing home, including holiday pay, vacation pay, sick pay, and bonuses. This is to be based on the Internal Revenue Service salary definition.
- 1.10b. Benefits.** Any employment benefits that are considered expenses by the nursing home, such as, but not limited to, health insurance, retirement plans, day care reimbursement, and Workers' Compensation. Include payroll taxes here.
- 1.10c. Contract.** The labor portions of any contractual obligations that are incurred in providing nursing home services. These include, but are not limited to, the contracted labor expenses of agency nursing, dietary, pharmacy, radiology, and housekeeping contracts, etc.
- 1.10d. Home Office.** A portion of home office labor expense allocated to the nursing home. This includes the salaries, benefits, contracted labor expenses, and professional fees of the home office.
- 1.10e. Other Labor Expenses.** All other labor expenses not reported in lines 1.10a. through 1.10d.
- 1.10f. Total Labor Expenses.** The sum of lines 1.10a. through 1.10e.
- 1.11 Non-Labor Expenses.** Any expenses that are not related to labor. *Exclude* capital and capital-related expenses.
- 1.11a. Contract.** The non-labor portion of any contractual obligation that is incurred in providing nursing home services. This includes, but is not limited to, the contracted non-labor expense of agency nursing, dietary, radiology, and housekeeping contracts, etc. Pharmacy contract drug expenses should be reported in line 1.11d.
- 1.11b. Home Office.** A portion of home office non-labor expense allocated to the nursing home. Include operating (i.e., non-capitalized) leases from the home office here.
- 1.11c. Leases.** Expenses for leases that are not capitalized.

NURSING HOME HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

- 1.11d. Drug.** Billable and non-billable drug expenses incurred. Include IV solutions.
- 1.11e. Physician Fees.** Expenses incurred by the nursing home to pay physicians.
- 1.11f. Other Non-Labor Expenses.** All other non-labor expenses incurred, such as for supplies, linens, food, and utilities. This line also includes outside legal and accounting expenses, malpractice insurance, director and officer insurance, and maintenance service expenses such as for elevator maintenance. Include amortization expenses that are *not* defined as capital costs by Medicare.
- 1.11g. Total Non-Labor Expenses.** The sum of lines 1.11a. through 1.11f.
- 1.12 Capital Expenses.** Capital expenses are those defined by Medicare as capital expenses. This includes depreciation and interest for capital assets reported as used for patient care, plus Medicare inpatient costs for other capital-related expenses. Medicare inpatient costs for other capital-related expenses include leases, rentals (including license and royalty fees for the use of depreciable assets), insurance expense on depreciable assets, related-organization capital-related costs for assets that are not maintained on the nursing home's premises, and taxes on land or depreciable assets used for patient care. Depreciation expenses should be calculated on a straight-line basis, using Medicare useful lives. Include the allocated portion of home office capital expenses here. *This capital expense amount is not necessarily the same as the Medicare-allowable cost figure.*
- 1.12a. Depreciation (straight-line).** Report depreciation charges on capital assets used for patient care, using the straight-line method and Medicare useful lives.
- 1.12b. Amortization.** Report amortization charges related to capital assets, such as amortization of deferred financing costs and amortization of leases.
- 1.12c. Interest.** Interest related to capital expenses.
- 1.12d. Insurance.** Capital-related insurance expense.
- 1.12e. Other Capital Expenses (excl. capital-related taxes).** All other capital-related expenses, *except* capital-related taxes.
- 1.12f. Total Capital Expenses (excl. capital-related taxes).** The sum of lines 1.12a. through 1.12e.
- 1.13 Taxes.** Report all taxes reported on the nursing home's income statement, including: state income tax, federal income tax, real estate tax, business property tax, and business license fees. Specify amounts and types of all other taxes in line 1.13h, Other Taxes. Include use taxes (i.e., sales taxes *paid* for purchased materials and supplies used in the normal course of business) in Other Taxes. Do *not* include payroll taxes; those go in line 1.10b, Labor Expenses Benefits. Sum all taxes and report in line 1.13i.
- Investor-owned institutions organized as proprietorships, partnerships, or Subchapter S corporations should report *imputed* state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.
- 1.14 Bad-Debt Expense.** Bad-debt expense (or provision for bad debts) as reported on the nursing home's income statement.
- 1.15 Total Operating Expense.** The sum of lines 1.10f, 1.11g, 1.12f, 1.13i, and 1.14 above.
- 1.16 Operating Income (Loss).** The sum of lines 1.8i plus 1.9, minus 1.15.

NURSING HOME HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

- 1.17 Net Non-Operating Gains (Losses).** Non-operating gains and losses result from transactions incidental or peripheral to the nursing home's central ongoing operations. They may be difficult to distinguish from Other Revenue and Operating Gains (see line 1.9 above) and may include such items as gifts received, tax support and subsidies, returns on investment of general funds, and gain or loss on sale of properties, as well as other items. Report net non-operating gains (losses) as shown on the nursing home's income statement.
- 1.18 Net Extraordinary Gains (Losses).** Extraordinary items are transactions and other events that are material, significantly different from the typical or customary business activities, not expected to recur frequently, and not normally considered in evaluating the ordinary operating results of the nursing home. Report this item as shown on the nursing home's income statement, net of any related tax effects.
- 1.19 Cumulative Effect of Accounting Changes.** Report the cumulative effect of any changes in accounting principles, as shown on the nursing home's income statement, net of any related tax effects.
- 1.20 Revenue and Gains in Excess of Expenses and Losses.** The sum of lines 1.16 through 1.19.
- 1.21 Capital-Related Taxes Not Related to Patient Care.** *This is an information line only, as these taxes should be included above in lines 1.13c and 1.13d.* Report the taxes on land or depreciable assets *not* used for patient care, such as property being held for sale or future development. The assets to which these taxes relate should generally be those assets not includable in the determination of Medicare-allowable capital costs.

2.0 Balance Sheet

Items 2.1 to 2.8 are from the balance sheet for the facility. If this is a hospital-based nursing home (LTCU), or if the facility has a continuing care retirement community, an adult care residence, or other distinct and separate activity in the same accounting entity with the nursing home, then report *combined* data for all of these units. (If this other activity is

of a type, e.g., a hospital, that is also required to file with Virginia Health Information under contract to Virginia Department of Health, the appropriate filing for this activity must be submitted in addition to the filing for the nursing home.)

An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the amounts of such assets, liabilities, and related cash flows attributable to this entity. Unless otherwise specified, supply information from the unrestricted (general) fund only. *Restricted funds apply only to not-for-profit institutions and are those restricted by donors or grants. All other funds are unrestricted.*

- 2.1 Current Assets.** Cash and other assets that are expected to be converted into cash, sold, or consumed within one year.
- 2.1a. Cash and Cash Equivalents.** Report cash and cash equivalents, including unrestricted short-term investments, short-term marketable securities, short-term accounts for funded depreciation, and board-designated capital improvement funds.
- 2.1b. Marketable Securities.** Report marketable securities that are not considered cash equivalents but are capable of being converted into cash within one year and are not specifically intended to be held for more than one year.
- 2.1c. Accounts Receivable (Net).** Report accounts receivable from patients, third-party payers, and others, net of contractual adjustments, discounts, and allowances for uncollectibles.
- 2.1d. Receivables from Related Parties (current portion).** Report any amounts due from a related party and expected to be received within one year. A related-party transaction exists when one of the transacting parties has the ability to significantly influence the policies of the other transacting party or when a non-transacting party has the ability to influence the policies of the two transacting parties. A related party may be a parent company, a subsidiary company, another subsidiary of a common parent company, a trust controlled by the

NURSING HOME HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

reporting entity, or an officer or principal owner of the reporting entity.

2.1e. Other Current Assets. Report all other current assets not included above, such as investments not considered either cash equivalents or marketable securities but expected to be converted into cash within one year, current portion of long-term receivables, interest receivable, supplies/inventory, prepaid expenses, and deferred income taxes to be recovered within one year.

2.1f. Total Current Assets. The sum of lines 2.1a through 2.1e.

2.2 Net Fixed Assets. Report the value of property, plant, and equipment, net of accumulated depreciation using the straight-line method. Timing differences due to an alternative depreciation method should be reported in line 2.3a, Other Assets Non-Current Investments.

2.3 Other Assets. Report assets, other than fixed assets, that are not expected to be converted into cash, sold, or consumed within one year.

2.3a. Non-Current Investments. Report the value of unrestricted investments, including property not currently in use for operations, marketable securities, investments in affiliates or nonconsolidated subsidiaries, and receivables expected to be held for more than one year. Include accounts for funded depreciation, board-designated capital improvement funds, and assets whose use is limited but not donor-restricted. Include differences between straight-line depreciation and alternative depreciation methods.

2.3b. Intangible Assets. Report the value of intangible assets such as deferred organization costs, deferred financing costs, goodwill, franchises, and the like, net of accumulated amortization.

2.3c. Receivables from Related Parties (non-current). Report any amounts due from a related party and not expected to

be received within one year. Please see definition of a related-party transaction for line 2.1d above.

2.3d. Other. Report the value of any other assets, not included above, such as pre-paid expenses or deferred costs more than one year in the future.

2.3e. Total Other Assets. The sum of lines 2.3a through 2.3d.

2.4 Total Assets. Total assets as reported on the nursing home's balance sheet. The sum of lines 2.1f, 2.2, and 2.3e.

2.5 Current Liabilities. Obligations expected to be liquidated within one year.

2.5a. Notes Payable. Report the principal of notes payable within one year.

2.5b. Current Portion of Long-Term Debt. Report those portions of long-term debt principal due to be liquidated within one year. Include the principal portion of capital lease payments due to be made within one year.

2.5c. Accounts Payable. Report trade and other accounts payable.

2.5d. Liabilities to Related Parties (current portion). Report any amounts due to a related party and expected to be paid within one year. Please see definition of a related-party transaction for line 2.1d above.

2.5e. Other Current Liabilities. Report all other current liabilities not included above, such as accrued salaries and wages, accrued interest payable, other accrued expenses, deposits from patients and deferred revenues, estimated refunds to third-party payers, and income taxes payable.

2.5f. Total Current Liabilities. The sum of lines 2.5a through 2.5e.

2.6 Long-Term Liabilities (less current installments). Obligations not expected to be liquidated within one year.

NURSING HOME HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

- 2.6a. Notes Payable.** Report the principal of notes payable more than one year in the future.
- 2.6b. Bonds Payable.** Report bonds maturing more than one year in the future.
- 2.6c. Mortgages Payable.** Report the principal portion of mortgages payable more than one year in the future.
- 2.6d. Capital Lease Obligations.** Report the principal portion of capital lease obligations payable more than one year in the future.
- 2.6e. Liabilities to Related Parties (non-current).** Report any amounts due to a related party and not expected to be paid within one year. Please see definition of a related-party transaction for line 2.1d above.
- 2.6f. Other Long-Term Liabilities.** Report all other long-term liabilities not included above, such as malpractice settlements, pension obligations, deferred income taxes, or other estimated obligations expected to be paid more than one year in the future.
- 2.6g. Total Long-Term Liabilities.** The sum of lines 2.6a through 2.6f.
- 2.7 Total Liabilities.** The sum of lines 2.5f and 2.6g.
- 2.8 Patient Personal Funds Accounts.** *This is an information line only, as this item is included in items reported above.* Report patients' personal funds being held under an agency arrangement and included in the entity's balance sheet. These are funds being held for the patient's personal expenditures for comfort and convenience items while in the facility. These do not include funds deposited as prepayment or security for payment of future patient service charges.

3.0 Statement of Changes in Fund Balance or Equity

Items 3.1 to 3.14 are from the statement of changes in fund balance or equity for the nursing home. If this is a hospital-based nursing home (LTCU), or if the facility has a continuing care retirement community, an adult care residence, or other distinct and separate activity in the same accounting entity with the nursing home, then report *combined* data for all of these units.

There are two subsections: General Fund or Equity and Restricted Funds. Restricted funds apply only to not-for-profit institutions and are those funds restricted by donors or grants. All other funds are unrestricted.

GENERAL FUND OR EQUITY

- 3.1 General Fund or Equity Balance at Beginning of Fiscal Year.** Not-for-profit facilities should report the unrestricted fund balance at the beginning of the fiscal year. For-profit facilities should report the equity balance at the beginning of the fiscal year. For ongoing entities, *this should be the same as the ending balance reported in the prior year's filing*, even if the ending balance for the prior year was subsequently restated. Any subsequent changes from restatement of the prior year's ending fund balance or equity should be reported in line 3.5 of the present filing.
- 3.2 Revenue and Gains in Excess of Expenses and Losses.** Report net income as reported on the income statement for the facility. There should be no exclusion for adult care residence services or other non-nursing home activities that are in the same accounting entity with the nursing home. This should be the same as line 1.20 of this filing form or line 1.17, column D, of the Income Statement Reconciliation Worksheet.
- 3.3 Net Transfer (To) or From Restricted Funds.** Report the net amount of transfers to or from restricted funds. Show a net transfer *out of* the general fund as a negative number.
- 3.4 Net Transfer and Capital Contribution (To) or From Home Office, Affiliates, Owners.** Report the net amount of all transfers and capital contributions to and from the system home office, parent organization, and other affiliates, and all dividends

NURSING HOME HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

or distributions to owners and stockholders. Show a net transfer *out of* the general fund as a negative number.

3.5 Other Items. Report the net amount of items not included in previous lines in this General Fund or Equity section. Include changes from restatement of the prior year's ending balance.

3.6 General Fund or Equity Balance at End of Fiscal Year. The sum of lines 3.1 through 3.5. For not-for-profit facilities, this is the unrestricted fund balance at the end of the fiscal year. For for-profit facilities, this is the equity balance at the end of the fiscal year.

RESTRICTED FUNDS

3.7 Restricted Funds Balance at Beginning of Fiscal Year. Report the sum of the fund balances for all restricted funds at the beginning of the fiscal year. For ongoing entities, *this should be the same as the ending balance reported in the prior year's filing*, even if the ending balance for the prior year was subsequently restated. Any subsequent changes from restatement of the prior year's ending restricted funds balance should be reported in line 3.13 of the present filing.

3.8 Gifts, Grants, Bequests, and Other Donations. Report the sum of these items.

3.9 Income from Investments. Report income from restricted funds investments.

3.10 Net Gain or Loss from the Sale or Valuation of Investments. Report realized and unrealized changes in value of restricted funds investments.

3.11 Net Transfer (To) or From the General Fund. Report the net amount of all transfers to and from the general fund. Show a net transfer *out of* restricted funds as a negative number.

3.12 Net Transfer and Capital Contribution (To) or From Home Office, Affiliates, Owners. Report the net amount of all transfers and capital contributions to and from the system home

office, parent organization, and other affiliates. Show a net transfer *out of* restricted funds as a negative number.

3.13 Other Items. Report the net of all other items for restricted funds. Include changes from restatement of the prior year's ending restricted funds balance.

3.14 Restricted Funds Balance at End of Fiscal Year. The sum of lines 3.7 through 3.13. This is the sum of the fund balances for all restricted funds at the end of the fiscal year.

4.0 Statement of Cash Flows

Items 4.1 to 4.8 are from the audited statement of cash flows for the facility. If this is a hospital-based nursing home (LTCU), or if the facility has a continuing care retirement community, an adult care residence, or other distinct and separate activity in the same accounting entity with the nursing home, then report *combined* data for all of these units. An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the amounts of such assets, liabilities, and related cash flows attributable to this entity. Supply information from the unrestricted (general) fund only.

4.1 Net Cash Provided (Used) by Operating Activities and Gains. Report the net cash provided (used) by operating activities and gains as reported on the audited statement of cash flows. Any extraordinary gains or losses (e.g., when there is a bond defeasance) included in net income on the audited income statement should be *excluded* from Net Cash Provided (Used) by Operating Activities and Gains for this Historical Filing. If necessary, remove extraordinary effects from your audited statement's net cash provided (used) by operating activities and gains by adding back an extraordinary loss and subtracting an extraordinary gain.

4.2 Net Cash Provided (Used) by Investing Activities. Report Net Cash Provided (Used) by Investing Activities as shown on the audited statement of cash flows. Cash inflows from investing activities include, among other items, proceeds from sales of physical and financial assets and capital contributions from affiliates. Cash outflows include, among other items, purchases

NURSING HOME HISTORICAL FILING (continued)

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of plant, property and equipment, cash investments in physical and financial assets, and capital contributions to affiliates.

- 4.3 Net Cash Provided (Used) by Financing Activities.** Report net cash provided (used) by financing activities as shown on the audited statement of cash flows. Net cash provided (used) by financing activities includes, among other items, proceeds from the issuance of debt or sale of stock, payments made to reduce the principal of debt or capital lease obligations, repurchase of stock, and dividends paid.
- 4.4 Net Increase (Decrease) in Cash and Cash Equivalents.** As reported on the audited statement of cash flows. It should be the sum of lines 4.1 through 4.3.
- 4.5 Prior-Year Cash and Cash Equivalents.** As reported on the audited statement of cash flows.
- 4.6 Current-Year Cash and Cash Equivalents.** As reported on the audited statement of cash flows. It should be the sum of lines 4.4 and 4.5 and should be the same as line 2.1a.
- 4.7 Interest Paid on Long-Term Debt.** *This is an information line only, as this expense should be included above in line 4.1, Net Cash Provided (Used) by Operating Activities.* Report interest on long-term debt that was *paid* during the report period. Include the interest portion of payments on capital leases.
- 4.8 Principal Paid on Long-Term Debt.** *This is an information line only, as these payments should be included above in line 4.3, Net Cash Provided (Used) by Financing Activities.* Report *actual cash payments* of principal on long-term debt during the report period. Include the principal portion of payments on capital leases. Extraordinary gains or losses associated with payments of principal on long-term debt should *not* be included in this line. An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the related principal paid attributable to this entity. Principal payments on intra-company debt and on loans from stockholders are not arms-length transactions and should not be reported here.

5.0 Statistics

All items in section 5.0, Statistics, except line 5.3e, are to *exclude* data pertaining to continuing care retirement communities, adult care residences, and other non-nursing home divisions of the facility, as well as the hospital if this filing is for a hospital-based nursing home (LTCU).

- 5.1 Patient Days by Type of Payer (excluding adult care residence).** Report patient days for nursing home patients according to the principal payer for the patient days, using the payer categories listed in lines 5.1a through 5.1h. Please refer to the instructions for section 1.2 above for definitions of the payer categories.
- 5.2 New Admissions (excluding adult care residence).** Report the number of new admissions to the nursing home during the report period. Do not report as a new admission a change in a patient's reimbursement status (e.g., from self-pay to Medicaid) or a transfer between units of the nursing home (e.g., from an SNF unit to an NF unit). Do not report a patient's return from a hospital stay as a new admission, unless the patient was formally discharged to the hospital and no bed was held for the patient. Do not report admissions to a non-nursing home unit of the facility, such as an adult care residence.
- 5.3 Licensed Beds by Certification Status.** Report licensed beds by certification status, according to the categories listed.
- 5.3a. Medicare SNF.** Report the number of beds certified to provide skilled nursing facility care to Medicare patients. (These beds may or may not also be certified as NF beds for care of Medicaid patients.)
- 5.3b. Medicaid NF (NF only, no SNF).** Report the number of beds certified to provide nursing facility care to Medicaid patients (but *not* certified as Medicare SNF beds). Any Medicaid NF beds also certified as Medicare SNF beds should be reported only in line 5.3a, and not in line 5.3b.
- 5.3c. Non-Certified.** Report the number of licensed nursing home beds (but excluding any non-nursing home beds, such as adult care residence beds) that are not certified either for Medicare patients or Medicaid patients.

NURSING HOME HISTORICAL FILING (continued)

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- 5.3d. Total Nursing Home Beds.** All licensed nursing home beds in the facility. The sum of lines 5.3a through 5.3c.
- 5.3e. Adult Care Residence or Other Non-Nursing Home Beds.** Report the number of licensed adult care residence or other licensed or unlicensed *non-nursing* home beds in the facility.
- 5.3f. Total Beds in Facility.** The total number of nursing home and other beds in the facility. The sum of lines 5.3d and 5.3e.
- 5.3g. Medicaid Special Care Approved Capacity.** Report the maximum number of special nursing care patients that the Department of Medical Assistance Services has authorized the nursing home to treat at any one time.

5.4 Paid Full-Time Equivalents (FTEs). Calculate paid FTEs as the total number of hours paid (including worked hours, benefit hours, contracted hours for agency personnel, and paid hours for contracted services provided within the facility) divided by 2080 and rounded to one decimal place. If there are staff positions shared between a nursing home unit and a non-nursing home unit of the facility (e.g., an adult care residence or a hospital), please report on this Nursing Home Historical Filing only that portion of the shared FTEs that are properly allocated to the nursing home. *Contract FTEs* (contracted hours for agency personnel and paid hours for contracted services provided within the facility) *are to be reported in line 5.4e.* Do not include contract FTEs in lines 5.4a through 5.4d. Do not include home office FTEs.

(If this Historical Filing is for a period with greater or fewer than 52 weeks in it, determine the number of FTEs for the period by dividing the total hours paid during the period by the appropriate number of standard work hours in the period, based on a standard of 40 hours per week. For example, if this filing is for a period of 26 weeks, calculate paid FTEs for this period by dividing the total number of paid hours during the 26-week period by 1040 (26 x 40) standard work hours.)

- 5.4a. Registered Nurses on Payroll.** Report the FTEs of nurses who have graduated from approved schools of nursing and who are currently registered by the Commonwealth of Virginia. Exclude from this line and report in line 5.4d any registered nurse whose duties are not primarily the provision or direct supervision of nursing care (e.g., a registered nurse serving as the facility administrator).
- 5.4b. LPNs on Payroll.** Report the FTEs of nurses who have graduated from an approved school of practical or vocational nursing, who work under the supervision of registered nurses and/or physicians, and who are licensed by the Commonwealth of Virginia. Exclude from this line and report in line 5.4d any LPN whose duties are not primarily the provision or direct supervision of nursing care (e.g., an LPN serving as the facility administrator).
- 5.4c. Nurse Aides on Payroll.** Report the FTEs of employees who assist the nursing staff by performing routine duties in caring for residents under the direct supervision of a nurse. Exclude from this line and report in line 5.4d any nurse aide whose duties are not primarily the provision of nursing care (e.g., a nurse aide serving as a records clerk).
- 5.4d. Other (Non-Nursing) on Payroll.** Report the FTEs of all other (non-nursing) personnel on the payroll. Include in this line any personnel credentialed as nursing personnel but who are not engaged either in provision of nursing care or direct supervision of nursing care.
- 5.4e. Contract FTEs (all occupations).** Report the FTEs provided by contracted hours and services. These FTEs are for contractual obligations that are incurred in providing services including, but not limited to, agency nursing, dietary, pharmacy, and housekeeping contracts, etc. Do not include contract FTEs in lines 5.4a through 5.4d.
- 5.4f. Total Payroll and Contract FTEs.** The sum of reported items 5.4a through 5.4e.

NURSING HOME HISTORICAL FILING (continued)

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5.5 Quarterly Statistics.

PIRS Patient Days. Report the number of Medicaid Patient Intensity Rating System (PIRS) patient days for each quarter of the reporting period and for the total year. The total for the year should be the same as line 5.1b.

PIRS SII. Report the Medicaid PIRS *final* Service Intensity Index (SII) scores, as reported to you by Medicaid, for each of the calendar quarters (normally four quarters) in the period for which you are reporting data. Use only the *final SII score* (not the interim SII and not the "facility score" before being normalized and converted to the SII) for each calendar quarter.

5.5 Quarterly Statistics

Item	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Total
PIRS pat. days					
PIRS SII					